

NON-PUBLIC

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CONFIDENTIAL

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 13F

Form 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 1999

Check here if Amendment [] ; Amendment Number: _____

This Amendment (Check only one.): [] is a restatement.
[] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: David P. Berkowitz

Address: c/o Gotham Partners Management Co., L.L.C.

110 East 42nd Street, 18th Floor

New York, New York 10017

Form 13F File Number: 28-6906

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: David P. Berkowitz

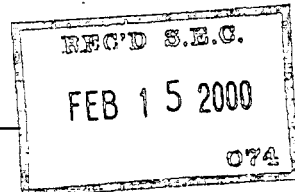
Title: Manager

Phone: (212) 286-0300

Signature, Place, and Date of Signing:

New York, New York

02/11/00



CONFIDENTIAL TREATMENT EXPIRED

PROCESSED

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Report Type (Check only one.):

- [X] 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- [] 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- [] 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager:

Form 13F File Number	Name
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28- _____	NONE _____
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Form 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers:	3
Form 13F Information Table Entry Total:	4
Form 13F Information Table Value Total:	\$105,870
	(thousands)

List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional investment managers with respect to which this report is filed, other than the manager filing this report.

No.	Form 13F File Number	Name
1	28-6908	William A. Ackman
2	28-6904	Section H. Partners, L.P.
3	28-7474	Gotham International Advisors, L.L.C.

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FORM 13F - CONFIDENTIAL TREATMENT REQUESTED

Form 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR SH/ PRN AMT PRN CALL	PUT/ DISCRETION	OTHER MANAGERS	VOTING AUTHORITY SOLE SHARED NONE
INSIGNIA FINANCIAL GROUP	COM	45766D100	12,307	1,416,584	SH	SHARED-OTHER 1,2	SHARED
INSIGNIA FINANCIAL GROUP	COM	45766D100	6,797	782,346	SH	SHARED-OTHER 1,3	SHARED

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FORM 13F - CONFIDENTIAL TREATMENT REQUESTED

Form 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR SH/ PRN AMT PRN CALL	PUT/ DISCRETION	OTHER MANAGERS	VOTING AUTHORITY SOLE SHARED NONE
EATON VANCE	COM NON VOT	278265103	70,176	1,846,730	SH	SHARED-OTHER 1,2	SHARED
EATON VANCE	COM NON VOT	278265103	16,590	436,570	SH	SHARED-OTHER 1,3	SHARED

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LEGEND OF ABBREVIATIONS: MANAGERS

Main Filer:	David P. Berkowitz
Other #1:	William C. Ackman
Other #2	Section H Partners, L.P.
Other #3	Gotham International Advisers, L.L.C.